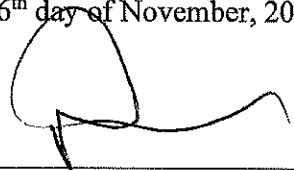


This is Exhibit "A" referred to in the affidavit of Vivian Krause sworn before me at Vancouver, B.C. this 16th day of November, 2023.



A Commissioner for taking Affidavits within British Columbia

<p style="text-align: center;">Analysis of Presentation of Alleged Defamatory Statements in Scott Cousens' Statement of Claim</p>	
<p>Letter #1</p>	<p style="text-align: center;">As Stated in Scott Cousens' Claim</p> <p>“Fortius has long said that it began with a donation of \$23 million from Scott Cousens. However, financial statements and tax returns tell a different story. According to these records, Fortius Sport & Health Centre began with a loan for \$17.1 million, not a gift of \$23 million. The total amount of gifts to Fortius from the private foundation of Scott Cousens, is \$130,000, not \$23 million...”</p> <p>Instead of making a true donation of \$23 million, [Scott Cousens] became the front man of an elaborate scheme that involved loans, not true gifts. Furthermore, the actual money that was used to pay for the construction of building the sports centre came from lenders, not donors. And now, those lenders want their money back. Thus, the real reason that Fortius Sports Centre is being sold isn't COVID; its that Fortius Foundation needs to cash out so it can pay back its secret lenders...</p> <p>Fortius has engaged in a massive tax fraud scam whereby tax-receipted donations have been reported for donations that never existed. One of these bogus “donations” is the original, tax-receipted \$17,885,500 that was reportedly gifted to New Dimensions Foundation (“New Dimensions”) back in 2008 and 2009. As we now know, that wasn't gifted to Fortius Foundation. Instead, Fortius got a loan for \$17.1 million. If that tax-receipted donation had been given to Fortius as a gift, Fortius Foundation would not have needed the loan of \$20 million at 10.25% interest from Romspen Investment Corp.” [emphasis added through bold and underline]</p>
	<p style="text-align: center;">As Written in Vivian Krause's Letters</p> <p>Fortius has long said that it began with a donation of \$23 million from Scott Cousens. However, financial statements and tax returns tell a different story. According to these records, Fortius Sport & Health Centre began with a loan for \$17.1 million, not a gift of \$23 million. The total amount of gifts to Fortius from the private foundation of Scott Cousens, is \$130,000, not \$23 million, tax returns show (attached).</p> <p>My guess is that what may have happened is this: Scott Cousens had a dream to build a big, spectacular sports centre but for whatever reason, he wasn't prepared to pay for it out of his own funds. So instead of making a true donation of \$23 million, he became the front man of an elaborate scheme that involved loans, not true gifts. Furthermore, the actual money that was used to pay for the construction of building the sports centre came from lenders, not donors. And now, those lenders want their money back. Thus, the real reason that Fortius Sports Centre is being sold isn't COVID; its that Fortius Foundation needs to cash out so it can pay back its secret lenders.</p> <p>If my analysis is correct then, writ large, Fortius has engaged in a massive tax fraud scam whereby tax-receipted donations have been reported for donations that never existed. One of these bogus “donations” is the original, tax-receipted \$17,885,500 that was reportedly gifted to New Dimensions Foundation (“New Dimensions”) back in 2008 and 2009. As we now know, that wasn't gifted to Fortius Foundation. Instead, Fortius got a loan for \$17.1 million. If that tax-receipted donation had been given to Fortius as a gift, Fortius Foundation would not have needed the loan of \$20 million at 10.25% interest from Romspen Investment Corp.</p> <p>The following pages present my questions and the information and analysis upon which they are based. If I have presented anything that is factually incorrect or if I have missed any important points, please let me know. If I do not hear from you by the end of this week, I will assume that you do not dispute anything that I have stated here.</p> <p>In advance, thank you for taking time to consider this letter and reply.</p>


Analysis of Presentation of Alleged Defamatory Statements in Scott Cousens' Statement of Claim	
Letter #2	As Stated in Scott Cousens' Claim
<p>On the basis of the information that I present ahead, it is clear to me that the major "gifts" that have been made to fund The Centre appear to be part of a massive tax fraud scam involving hundreds of millions of dollars in tax-receipted donations and charitable gifts.</p> <p style="text-align: center;">// 12. PARAGRAPHS //</p> <p>In November of 2020, when it was announced that The Centre would be purchased by the City of Burnaby, I wrote to the CRA to request the financial statements for a trio of The Bromley Charities that funded the start-up of The Centre:</p> <ul style="list-style-type: none"> o New Dimensions Foundation – This foundation is now closed. o Imladris Foundation – Scott Cousens' private family foundation o Fortius Foundation – This foundation is the current owner of The Centre. <p>The three charities listed above ("The Fortius Trio") are run by the same people and for the same purpose: the financing of the original construction of The Centre. Even though these are legally distinct entities, this trio of charities must, in my view, be assessed as a whole because of the transactions between them and because Scott Cousens is a director of all three. Imladris Foundation is under the sole direction of Scott Cousens, his spouse and other individuals with the same family name.</p> <p>As I'll explain ahead, I believe that when The Fortius Trio is assessed as a whole, one sees that these and other of The Bromley Charities have misused tax-receipted donations, making loans, not gifts, and then chalked up</p>	<p>"[I]t is clear to me that the major "gifts" that have been made to fund The Centre appear to be part of a massive tax fraud scam involving hundreds of millions of dollars in tax-receipt donations and charitable gifts...</p> <p>The Bromley Charities that funded the start-up of The Centre:</p> <ul style="list-style-type: none"> o New Dimensions Foundation – this foundation is now closed. o Imladris Foundation – Scott Cousens' private family foundation o Fortius Foundation – This foundation is the current owner of the Centre. <p>The three charities listed above ('Fortius Trio') are run by the same people and for the same purpose: the financing of the original construction of The Centre...</p> <p>Scott Cousens is a director of all three. Imladris Foundation is under the sole direction of Scott Cousens, his spouse, and other individuals with the same family name.</p> <p>As I'll explain ahead, I believe that when The Fortius Trio is assessed as a whole, one sees that these and other of The Bromley Charities have misused tax receipted donations, making loans, not gifts, and then chalked up</p>
	<p style="text-align: center;">As Written in Vivian Krause's Letters</p>

Analysis of Presentation of Alleged Defamatory Statements in Scott Cousens' Statement of Claim	
Letter #2 Cont'd	<p style="text-align: center;">As Stated in Scott Cousens' Claim</p> <p>millions of dollars in interest payable on these loans. Far from serving a charitable purpose, these charities have undermined the purpose that they purport to serve and are now set to collect \$26.6 Million from The City of Burnaby...</p> <p>Fortius Foundation has long claimed that The Centre began with a donation of \$23 million from Scott Cousens. However, according to tax returns and financial statements, The Centre began not with a gift of \$23 million but rather with a loan for \$17.1 million from Scott Cousen's private foundation (Imladaris Foundation). Tax returns indicate that the total amount that Scott Cousens' foundation gifted to Fortius Foundation was \$130,000, not \$23 million...</p> <p style="text-align: center;">As Written in Vivian Krause's Letters</p> <p>millions of dollars in interest payable on these loans. Far from serving a charitable purpose, these charities have undermined the purpose that they purport to serve and are now set to collect \$26.6 million from The City of Burnaby.</p> <p style="text-align: center;">// 2 PARAGRAPHS //</p> <p>Fortius Foundation has long claimed that The Centre began with a donation of \$23 million from Scott Cousens. However, according to tax returns and financial statements, The Centre began not with a gift of \$23 million but rather with a loan for \$17.1 million from Scott Cousen's private foundation (Imladaris Foundation). Tax returns indicate that the total amount that Scott Cousens' foundation gifted to Fortius Foundation was \$130,000, not \$23 million.</p> <p>Financial statements for New Dimensions Foundation show that it tax-receipted \$17.9 million in non-cash donations in 2008 and 2009. Instead of giving \$17.9 million to Fortius Foundation as a gift, New Dimensions gave a loan for \$17.1 million. The note receivable for that loan and the interest owing were immediately transferred to Imladaris Foundation which charged \$9.6 million (2010-2018) in interest in subsequent years. This means that instead of making a \$23 million gift to the Centre, a loan was made and then Scott Cousens' foundation charged \$9.6 million on that loan. In 2018, the note receivable for the loan and unpaid interest was transferred to CHIMP Foundation as a "gift" of \$29.3 million. I believe that the "gift" of \$29.3 million consisted of the mortgage against The Centre.</p> <p style="text-align: center;">// 10 PARAGRAPHS //</p> <p>My guess is that what may have happened over the years is this: Scott Cousens wanted to build a sports centre but for whatever reason, he wasn't prepared to pay for it. Instead of making a true gift of \$23 million, he became</p>

<p style="text-align: center;">Analysis of Presentation of the Alleged Defamatory Statements of in Scott Cousens' Statement of Claim</p>					
<p>Letter #2 Cont'd</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="414 218 779 535" style="width: 50%; text-align: center;"> <p>As Stated in Scott Cousens' Claim</p> </th> <th data-bbox="414 535 779 1659" style="width: 50%; text-align: center;"> <p>As Written in Vivian Krause's Letters</p> </th> </tr> </thead> <tbody> <tr> <td data-bbox="779 218 1282 535"> <p>the front man of an elaborate scheme that involved mostly loans, not true gifts. The actual money to pay for The Centre's construction appears to have initially come Rompsen Investment Corp. (in 2011), and subsequently from lenders, not donors who provided loans via The Bromley Charities. Most of the Bromley "gifts" were loans that just kicked the debt down the road.</p> <p>Of course, Fortius Foundation could donate The Centre to the people of Burnaby as a gift but then The Bromley Charities would not be able to extract \$26.6 million from the City of Burnaby."</p> </td> <td data-bbox="779 535 1282 1659"> <p>the front man of an elaborate scheme that involved mostly loans, not true gifts. The actual money to pay for The Centre's construction appears to have come initially from Rompsen Investment Corp. (in 2011) and subsequently from lenders, not donors who provided loans via The Bromley Charities. Most of the Bromley "gifts" were loans that just kicked the debt down the road.</p> <p>Of course, Fortius Foundation could donate The Centre to the people of Burnaby as a gift but then The Bromley Charities would not be able to extract \$26.6 million from the City of Burnaby.</p> </td> </tr> </tbody> </table>	<p>As Stated in Scott Cousens' Claim</p>	<p>As Written in Vivian Krause's Letters</p>	<p>the front man of an elaborate scheme that involved mostly loans, not true gifts. The actual money to pay for The Centre's construction appears to have initially come Rompsen Investment Corp. (in 2011), and subsequently from lenders, not donors who provided loans via The Bromley Charities. Most of the Bromley "gifts" were loans that just kicked the debt down the road.</p> <p>Of course, Fortius Foundation could donate The Centre to the people of Burnaby as a gift but then The Bromley Charities would not be able to extract \$26.6 million from the City of Burnaby."</p>	<p>the front man of an elaborate scheme that involved mostly loans, not true gifts. The actual money to pay for The Centre's construction appears to have come initially from Rompsen Investment Corp. (in 2011) and subsequently from lenders, not donors who provided loans via The Bromley Charities. Most of the Bromley "gifts" were loans that just kicked the debt down the road.</p> <p>Of course, Fortius Foundation could donate The Centre to the people of Burnaby as a gift but then The Bromley Charities would not be able to extract \$26.6 million from the City of Burnaby.</p>
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<p align="center">Analysis of Presentation of the Alleged Defamatory Statements of Scott Cousens' Statement of Claim</p>			
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For examples of tax-receipted donations and gifts that I believe are a sham, click here.</p> <p>The reason that I would characterize these gifts as a sham is because I believe that no real money changed hands. ...</p> <p>Furthermore, I believe that there was no true transfer of property since these gifts are between related parties and were not made without expectation of something in return. For these reasons, I believe that these gifts are sham transactions, paper shuffles conducted in a circuit of charities that operates like multiple pockets in the same pair of pants. ... [emphasis added through bold and underline]</p> </td> <td style="width: 50%; vertical-align: top; padding: 5px;"> <p align="center">As Written in Vivian Krause's Letters</p> <p>The \$23 Million "Donation" from Scott Cousens</p> <p>Fortius has long said that it began with a \$23 million donation from Scott Cousens, a local mining executive. 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This is Exhibit "B" referred to in the affidavit of Vivian Krause sworn before me at Vancouver, B.C. this 16th day of November, 2023.



A Commissioner for taking Affidavits within British Columbia

Federal Court of Appeal



Cour d'appel fédérale

Date: 20221019

Docket: A-167-22

Ottawa, Ontario, October 19, 2022

Present: RENNIE J.A.

BETWEEN:

FORTIUS FOUNDATION

Applicant

and

MINISTER OF NATIONAL REVENUE

Respondent

ORDER

UPON motion in writing pursuant to Rule 369.2 of the *Federal Courts Rules*, for an interim Order pursuant to Rule 373 of the *Federal Courts Rules* and section 44 of the *Federal Courts Act*, that the Minister of National Revenue be enjoined from publishing in the *Canada Gazette* a copy of a notice proposing to revoke the applicant's charitable registration until such time as this Court has determined the applicant's application under paragraph 168(2)(b) of the *Income Tax Act*;

THIS COURT ORDERS that, in accordance with the reasons issued together with this order, the motion for interim relief is dismissed with costs.

“Donald J. Rennie”

J.A.